

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Bremen Public Schools (5480)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$431	n/a	n/a	n/a
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$198,084	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,925,996	\$2,465,166	\$2,607,193	\$2,868,989	49%	16%	10%
	11300 Regular Programs; High School	\$873,839	\$1,091,178	\$1,038,317	\$1,202,849	38%	10%	16%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$17,048	\$22,374	\$61,780	n/a	262%	176%
	11420 Vocational Education; Agriculture B	\$36,683	\$53,788	\$55,977	\$70,951	93%	32%	27%
	11450 Vocational Education; Consumer and Homemaking	\$34,039	\$53,441	\$57,268	\$61,988	82%	16%	8%
	11510 Vocational Education; Cooperative Education	\$27,773	\$30,904	\$33,966	\$44,441	60%	44%	31%
	11520 Vocational Education; Area School Participation	\$80,735	\$13,377	\$103,123	\$123,958	54%	> 500%	20%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$3,694	\$477	\$1,789	n/a	-52%	275%
	11920 Other Regular Programs; Project 4R	\$23,116	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$16,365	\$13,909	\$14,598	\$8,306	-49%	-40%	-43%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$23,468	n/a	n/a	n/a
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$865	\$1,948	\$0	n/a	-100%	-100%
	12330 Physical Impairment; Visual Impairment	\$0	\$4,616	\$4,442	\$809	n/a	-82%	-82%
	12340 Physical Impairment; Hearing Impairment	\$0	\$3,324	\$5,120	\$29,977	n/a	> 500%	486%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$6,906	\$7,201	\$0	n/a	-100%	-100%
	12510 Culturally Different; Communication Disorders	\$0	\$9,758	\$0	\$0	n/a	-100%	n/a
	12520 Culturally Different; Compensatory	\$2,902	\$0	\$0	\$0	-100%	n/a	n/a
	12710 Equal Opportunity At Risk	\$29,615	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$22,000	\$30,444	\$53,236	\$39,460	79%	30%	-26%
	12900 Other Special Programs	\$308,168	\$400,579	\$401,547	\$529,808	72%	32%	32%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$1,860	\$0	\$0	\$0	-100%	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$310	\$465	\$660	\$240	-23%	-48%	-64%
	14100 Summer School Programs; Elementary	\$30,233	\$18,165	\$7,592	\$11,706	-61%	-36%	54%
	14300 Summer School Programs; High School	\$32,296	\$44,616	\$29,673	\$37,745	17%	-15%	27%
	16100 Remediation Testing	\$10,261	\$17,504	\$3,945	\$3,948	-62%	-77%	0%
	16200 Preventive Remediation	\$33,614	\$65,169	\$47,793	\$35,866	7%	-45%	-25%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$6,172	n/a	n/a	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$108,473	\$0	\$0	\$0	-100%	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$7,600	\$5,016	n/a	n/a	-34%
	22220 Library/Media Services; School Library	\$132,617	\$162,212	\$95,135	\$128,122	-3%	-21%	35%
	22230 Library/Media Services; Audiovisual	\$5,669	\$3,802	\$1,098	\$1,169	-79%	-69%	7%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$3,706	\$822	\$1,572	\$0	-100%	-100%	-100%
	24100 Office of The Principal	\$495,200	\$587,495	\$576,318	\$715,328	44%	22%	24%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$88,100	\$121,796	\$101,951	\$46,897	-47%	-61%	-54%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,323	\$1,225	\$1,262	\$1,875	42%	53%	49%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$44,858	\$44,951	\$61,325	\$45,720	2%	2%	-25%
	26497 2007 Account Code - Teachers Retirement Fund	\$169,159	\$291,843	\$298,649	\$158,018	-7%	-46%	-47%
<b>Student Academic Achievement Total</b>		<b>\$4,538,908</b>	<b>\$5,559,061</b>	<b>\$5,641,360</b>	<b>\$6,464,910</b>	<b>42%</b>	<b>16%</b>	<b>15%</b>
<b>Student Instructional Support</b>								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$1,555	\$228	\$2,631	n/a	69%	> 500%
	21220 Guidance Services; Counseling Services	\$132,640	\$214,221	\$145,907	\$186,945	41%	-13%	28%
	21290 Guidance Services; Other Guidance Services	\$8,061	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$33,941	\$39,962	\$43,429	\$52,303	54%	31%	20%
	21390 Health Services; Other Health Services	\$0	\$54,444	\$65,330	\$80,619	n/a	48%	23%
	21420 Psychological Testing	\$18,779	\$45,924	\$37,632	\$54,175	188%	18%	44%
	21430 Psychological Counseling	\$0	\$0	\$0	\$1,500	n/a	n/a	n/a
	21490 Other Psychological Services	\$0	\$295	\$0	\$0	n/a	-100%	n/a
	21810 Special Education Administration; Service Area Direction	\$0	\$129,102	\$131,800	\$136,407	n/a	6%	3%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$38	\$7,336	\$6,012	n/a	> 500%	-18%

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**Biannual Financial Report Data**

**Bremen Public Schools (5480)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	21990 Other Support Services, Students; Other Student Services	\$0	\$195	\$7,445	\$4,114	n/a	> 500%	-45%
	22110 Improvement of Instruction; Service Area Direction	\$25,940	\$4,490	\$3,907	\$3,365	-87%	-25%	-14%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$6,058	\$3,048	\$918	\$395	-93%	-87%	-57%
	22130 Improvement of Instruction; Instructional Staff Training	\$6,402	\$26,483	\$11,108	\$16,521	158%	-38%	49%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$344	\$16,321	\$11,615	\$14,526	> 500%	-11%	25%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$31,447	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$28,046	\$32,332	\$36,477	\$37,483	34%	16%	3%
	23210 Executive Administration; Office of The Superintendent	\$114,735	\$196,540	\$198,312	\$213,609	86%	9%	8%
	23220 Executive Administration; Community Relations	\$3,644	\$6,052	\$3,612	\$8,485	133%	40%	135%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$46	\$85,856	\$461,106	n/a	> 500%	437%
<b>Student Instructional Support Total</b>		<b>\$378,590</b>	<b>\$771,049</b>	<b>\$790,911</b>	<b>\$1,311,641</b>	<b>246%</b>	<b>70%</b>	<b>66%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$605	\$5,026	\$10,177	\$22,283	> 500%	343%	119%
	23160 Board of Education; Promotion Expenses	\$2,935	\$972	\$616	\$570	-81%	-41%	-8%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$4,282	n/a	n/a	n/a
	25120 Fiscal Services; Service Area Direction	\$30,703	\$40,825	\$45,688	\$55,230	80%	35%	21%
	25160 Fiscal Services; Financial Accounting	\$4,767	\$6,297	\$5,112	\$4,227	-11%	-33%	-17%
	25191 Other Fiscal Services; Refund of Revenue	\$6,502	\$5,010	\$2,871	\$1,667	-74%	-67%	-42%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$422	n/a	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$91,595	n/a	n/a	n/a
	26100 2007 Account Code - Support Services, Direction of Central Support Services	\$180	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$40,320	\$45,900	\$51,536	\$61,200	52%	33%	19%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$544,630	\$721,138	\$641,405	\$757,175	39%	5%	18%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,197	\$13,058	\$3,271	\$0	-100%	-100%	-100%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$94,563	\$265,583	\$266,770	\$194,929	106%	-27%	-27%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$6,145	n/a	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$5,325	\$0	\$958	n/a	-82%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$26,369	\$88,337	\$70,345	\$65,559	149%	-26%	-7%
	27010 Student Transportation; Service Area Direction	\$40,466	\$44,440	\$52,755	\$51,231	27%	15%	-3%
	27100 Student Transportation; Vehicle Operation	\$128,985	\$157,780	\$168,028	\$223,943	74%	42%	33%
	27200 Student Transportation; Monitoring Services	\$12,741	\$11,120	\$11,840	\$12,518	-2%	13%	6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$62,926	\$116,401	\$83,563	\$103,447	64%	-11%	24%
	27400 Student Transportation; Purchase of School Buses	\$103,948	\$58,252	\$0	\$273,048	163%	369%	n/a
	27500 Student Transportation; Insurance on Buses	\$12,014	\$17,645	\$14,996	\$12,766	6%	-28%	-15%
	27700 Student Transportation; Contracted Transportation Services	\$3,126	\$167	\$0	\$102	-97%	-39%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$1,328	\$1,091	\$926	\$926	-30%	-15%	0%
	31100 Food Services Operations; Service Area Direction	\$21,185	\$22,440	\$27,038	\$32,951	56%	47%	22%
	31200 Food Services Operations; Food Preparation and Dispensing	\$244,005	\$312,861	\$324,464	\$346,328	42%	11%	7%
	33100 Community Service Operations; Direction of Community Services	\$3,395	\$2,790	\$4,904	\$2,648	-22%	-5%	-46%
	33200 Community Recreation	\$39,450	\$54,747	\$54,238	\$28,550	-28%	-48%	-47%
	33300 Civic Services	\$0	\$0	\$0	\$948	n/a	n/a	n/a
	33400 Athletic Coaches	\$122,603	\$185,809	\$194,642	\$227,269	85%	22%	17%
	33990 Other Community Services; Other	\$0	\$531	\$0	\$38,738	n/a	> 500%	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$64,801	\$61,420	\$59,107	\$46,290	-29%	-25%	-22%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$33,443	\$20,958	\$55,687	n/a	67%	166%
<b>Overhead and Operational Total</b>		<b>\$1,620,744</b>	<b>\$2,278,407</b>	<b>\$2,115,249</b>	<b>\$2,723,629</b>	<b>68%</b>	<b>20%</b>	<b>29%</b>
<b>Nonoperational</b>								
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$6,693	\$10,890	\$16,947	\$4,286	-36%	-61%	-75%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$158,355	\$305,575	\$5,000	n/a	-97%	-98%
	45100 Building Acquisition, Construction and Improvements	\$301,824	\$362,683	\$2,008,220	\$6,068,445	> 500%	> 500%	202%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,284	\$819	\$83,199	\$0	-100%	-100%	-100%

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**Bremen Public Schools (5480)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$299,575	\$284,648	\$131,670	\$627,430	109%	120%	377%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$18,663	\$0	\$793	\$26,752	43%	n/a	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$78,589	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$152,847	\$155,694	\$79,331	n/a	-48%	-49%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,153,462	\$1,135,879	\$1,223,473	\$1,206,806	5%	6%	-1%
	54200 2007 Account Code - Common School Fund	\$115,313	\$85,313	\$81,563	\$39,375	-66%	-54%	-52%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$38,438	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$375	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,896,813</b>	<b>\$2,191,432</b>	<b>\$4,007,133</b>	<b>\$8,174,825</b>	<b>331%</b>	<b>273%</b>	<b>104%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$58,463	\$69,461	\$77,188	\$39,432	-33%	-43%	-49%
	26492 2007 Account Code - Social Security	\$371,143	\$492,569	\$486,924	\$239,086	-36%	-51%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$12,074	\$35,012	\$29,196	\$28,041	132%	-20%	-4%
	26494 2007 Account Code - Group Insurance	\$1,087,391	\$687,638	\$723,080	\$416,298	-62%	-39%	-42%
	26496 2007 Account Code - Unemployment Compensation	\$667	\$11,920	\$18,746	\$0	-100%	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$87,712	\$282,119	\$241,074	\$0	-100%	-100%	-100%
<b>prorated Total</b>		<b>\$1,617,450</b>	<b>\$1,578,719</b>	<b>\$1,576,208</b>	<b>\$722,858</b>	<b>-55%</b>	<b>-54%</b>	<b>-54%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$5,780,265	\$6,776,273	\$6,854,379	\$7,004,401	21%	3%	2%	57.5%	54.7%	48.5%	36.1%
Student Instructional Support	\$479,620	\$885,211	\$892,533	\$1,368,261	185%	55%	53%	4.8%	7.2%	6.3%	7.1%
Overhead and Operational	\$1,895,807	\$2,525,753	\$2,376,817	\$2,850,375	50%	13%	20%	18.9%	20.4%	16.8%	14.7%
Nonoperational	\$1,896,813	\$2,191,432	\$4,007,133	\$8,174,825	331%	273%	104%	18.9%	17.7%	28.4%	42.1%
<b>Grand Total</b>	<b>\$10,052,504</b>	<b>\$12,378,669</b>	<b>\$14,130,861</b>	<b>\$19,397,862</b>	<b>93%</b>	<b>57%</b>	<b>37%</b>				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	62.3%	61.9%	54.8%	43.2%